

ADJUSTMENTS REQUIRED FOR DEPLOYMENT OF BLOCK K IN THE SPED FISCAL IN ORGANIZATIONS

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ABSTRACT

Block K is the record book of production and inventory control in the digital version required by the SPED in Brazil, which deals with the detailed tax information of the establishments of legal entities. The requirement of this new set of information by the tax authorities has shown some difficulties in organizations for its deployment. Thus, this article aims to identify what are the main administrative and managerial adjustments required for the change in the inventory control system of products in the companies in relation to the deployment of block K in the SPED Fiscal. As for the methodological procedures is characterized as a descriptive research with a qualitative approach performed through a questionnaire applied in the tax department of five companies in Santa Catarina. The results show that the block K influences directly and positively in companies that are finding difficulties in its deployment, such as problems with the internal system, configuration failures, incomplete records and lack of knowledge to work with Block K. The study also allowed conclude that even considering the difficulties listed for the deployment of Block K, the system brings benefits that positively impact on company management, as it strengthens the internal control system and it provides greater reliability in information generated. Factors related to the high cost of deployment were also shown. This result reinforces the importance of the company is improving to the most by investing in knowledge and technology, to be prepared for evolution.

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1 INTRODUCTION

The Production and Inventory Record Book Model 3, created by the SINIEF 02, of 1972, was born with the possibility of being replaced by reports that show the real movement of the companies' inventories. Since its inception, this book had as its sole purpose to inform the federal and state tax authorities the movements of inventory, the tree of products and control the average cost of goods and products.

This fiscal book has recently returned to the scene, due to the addition of the compulsory books of the Public Digital Bookkeeping System, SPED Fiscal, in accordance with the SINIEF nº 18, of October 11, 2013, incorporating another block of information to the existing complex obligation delivery work (Rocha & Almeida, 2014).

The Public Digital Bookkeeping System project (SPED), established by Decree No. 6,022, of January 22, 2007, is part of the Federal Government's Growth Acceleration Program (PAC) 2007-2010 and constitutes a further advance in computerization of the relationship between the tax authorities and the taxpayers. This decree began with three major projects: Digital Accounting Bookkeeping, Digital Fiscal Bookkeeping and NFe National Environment.

Among SPED's projects, Digital Fiscal Bookkeeping, EFD, consists of a bookkeeping set of tax documents and other information of interest to the tax authorities of the federated units and the Department of Federal Revenue of Brazil, as well as records of calculation of taxes related to operations and benefits practiced by the taxpayer. This file must be digitally signed and transmitted, via the Internet, to the SPED environment (Receita Federal do Brasil, 2015).

With this new requirement established by SPED, including the Production and Inventory Control Record Book in SPED Fiscal, federal revenue will have access to the complete movement of each item of the inventory, as well as knowing the production process of each company. Oliveira (2014) and Rocha and Almeida (2014) argue that the inclusion of Block K will enable the supervising agent to qualitatively cross the balances verified electronically by Sped with those informed through the inventory balance of the industries.

This block is intended to present monthly information on the production and respective consumption of inputs, as well as on the carrying inventory, related to the provisions contained in the SINIEF Adjustment 8, of October 2, 2015. If the company has in any of its establishments any of the processes that characterize an industrialization, according to the legislation of ICMS and IPI, and whose resulting products are taxed by ICMS or IPI, even if at zero or exempt rate, if it has CNAE, even if secondary, of divisions 10 to 32; and if the gross sales revenue of all its establishments in the national territory, industrial or not, excluding sales canceled, sales refunds and unconditional discounts granted, equal to or greater than R\$300,000,000.00, in the second year prior to the effective date of the obligation, then, it shall present Block K as of 01/01/2016 (Ajuste Sinief Confaz 8, 2015).

For the other wholesale establishments classified in groups 462 to 469 of the National Classification of Activities, and those assimilated to industrial, the obligation to keep record Block K was as of January 1, 2018.

Therefore, the records to be reported in Block K correspond to the data of the technical data sheets of the products, the losses occurred in the production process, the production orders, the consumed inputs and the quantity produced, including the industrialization, performed in third parties.

In this context, in order to meet fiscal obligations, companies needed to invest in continuing education and in systems that enable the calculation and integration of production costs by implementing a reliable production control to meet the term offered by the government. Companies needed to adjust and, in some cases, restructure their work procedures.

Concurrently, organizations' concerns about the use of reliable information systems are increasing. Somasundaram and Shrivastava (2011) point out that the control and storage of information has become a highly sophisticated technology, allowing a diversity of solutions for

protection, security and optimization of digital information, however, the use of these tools is still little explored.

According to Young (2009), in the deployment of a SPED project, several areas, processes and systems of the companies must be revised, altered or even created, aiming to make available to the tax authorities the information required by the new legislation in force.

With the deployment of Block K of SPED fiscal, there was a change in the form of recording accounting operations. As it is a recent decree and until now little publicized, mainly in literary sources, there is a great demand for clear and specific information on the subject. In order to assist in this process of adjustment to SPED, it is necessary to identify the main points where there are difficulties, so that the competent bodies can provide the necessary clarifications, thus seeking, in the companies surveyed, to identify the determinants for success in the process of deployment and adjustment to Block K, which can serve as a basis for other companies that have not yet deployed or do not use the system.

Given this context, the question that will guide the development of this study arises: what are the main adjustments resulting from the deployment of Block K in the Fiscal SPED in the operational management of companies?

As a result of the proposed questioning, this study aims to verify the main changes and adjustments resulting from the deployment of Block K in the SPED Fiscal, in the operational management.

Thus, this research is justified by the possibility of contributing to the knowledge of the difficulties that are being faced by the companies with the deployment and adjustment to the new system, allowing the expansion of knowledge about what is Block K and also the positives and negatives points that this system brought in the companies surveyed inferring new information that could contribute to the development of future research related to this topic.

The study is structured starting with this introduction. In the sequence, a theoretical incursion is made presenting in general terms the concepts, legal aspects and obligations. They involve topics related to the different delivery times by activity and billing, basic information for Block K, penalties applicable to SPED, cost control, organization and adjustment of information for Block K.

Then, the methodological procedures of the research, the results with the interpretation of the information collected by means of a questionnaire, and, finally, the conclusions and recommendations pertinent to the topic addressed are pointed out.

2 THEORETICAL FOUNDATION

Various changes and adjustments will be required to meet the K Block introduced in the SPED Fiscal for companies. The understanding of what is Block K can not be dealt with simply by the interpretation of the legal rule, since it goes far beyond this important technical context. It should encompass the systemic understanding of the organization and the impacts that may arise.

This chapter presents the development of the study, a brief review of the literature that will serve as a basis for the study's progress and analysis, basing and explaining the theoretical bases concerning the subject addressed.

2.1 Different delivery times by activity and billing

With the publication of SINIEF Adjustment 8/2015, in the DOU of 10/8/2015, different delivery times were established by activity and billing, according to the National Classification of Economic Activities, CNAE.

As of January 1, 2016: For industrial establishments classified in divisions 10 to 32 of the CNAE belonging to the company with annual billing equal to or greater than R\$300,000,000.00, among which the following stand out: Manufacture of Food Products , CNAE section 10; Manufacture of Textile Products, CNAE section 13; Manufacture of Wooden Products, CNAE section 16; Manufacture of Pulp, Paper and Paper Products CNAE section 17; Metallurgy, CNAE section 24; Manufacture of Metal Products, except Machinery and Equipment, CNAE section 25; Manufacture of Computer Equipment, Electronic and Optical Products, CNAE section 26; Manufacture of machinery and equipment, CNAE section 28; Manufacture of motor vehicles,

trailers and bodywork, CNAE section 28; and Manufacture of Other Transport Equipment, except Motor Vehicles, CNAE section 30.

As of January 1, 2017, the record delivery of Block K is due to the industrial establishments classified in divisions 10 to 32 of the CNAE belonging to the company with annual billing equal to or greater than R\$78,000,000.00.

As of January 1, 2018, for the other industrial establishments and equivalent to industrial, as well as wholesale establishments classified in groups 462 to 469 of the CNAE, among which stand out:

- a) Wholesale Trade in Raw Agricultural and Live Animals, CNAE section 462;
- b) Wholesale Trade of Machinery, Equipment and Supplies, except for Information and Communication Technologies, CNAE section 466.

According to Paragraph 8 of the Second Clause of the SINIEF Adjustment No. 8 (2015), it is considered an industrial establishment that has any of the processes that characterize industrialization under ICMS and IPI legislation, in which the resulting products are subject to these taxes, even with a zero rate or exemption.

Finally, the changes introduced by the SINIEF Adjustment No. 8 (2015), for billing purposes, should be observed. It is considered billing the gross sale revenues of goods of all the company's establishments in the national territory, industrial or not, excluding canceled sales, sales refunds and unconditional discounts granted. The billing reference period should be the second fiscal year prior to the effective date of the obligation.

Taxpayers who are obliged to provide Block K should be aware, as the non-presentation, omission or inaccuracy of information may entail penalties.

2.2 Base information for Block K

Block K information consists of information about the materials within the company, from the position of the inventory to the inputs for production. The inclusion of Block K, which is found in Section 7 of Chapter III, Record of the EFD ICMS / IPI, is intended to provide monthly information on the production and respective consumption of inputs, as well as on the book inventory:

Block	Description	Reg.
K	Block K Opening	K001
K	ICMS/IPI Calculation Period	K100
K	Carrying Inventory	K200
K	Other Internal Transactions between Goods	K220
K	Produced Items	K230
K	Consumed Inputs	K235
K	Industrialization performed by Third Parties –Produced Items	K250
K	Industrialization in Third Parties – Consumed Inputs	K255
K	Block K Closure	K990

Figure 1. Composition of Block K

Source: Ajuste SINIEF nº 2/2009, cláusula primeira, §§ 3º, VII, e 7º; Minuta do guia Prático da EFD, versão 2.0.14.

According to the SINIEF Adjustment nº 17/2014, which redrafted paragraph 7 of the third clause of the SINIEF Adjustment nº 2/2009, which establishes on the Digital Fiscal Bookkeeping (EFD), which is in Section 7 of Chapter III, Record of the EFD -ICMS/IPI, this new block is composed of the following records:

- Record K001 - Block K Opening. It must be generated to open Block K, indicating if there are information records in the block;

- Record K100 - ICMS/IPI Calculation Period. Inform the calculation period of ICMS or IPI, with shorter periods. Taxpayers with more than one calculation period in the month declare a K100 record for each period in the same file;
- Record K200 - Carrying Inventory. The final inventory by type (goods for resale, raw materials, packaging, products in process, finished products, by-products and other inputs) shall be carried for each reporting period in K100;
- Record K220 - Other Internal Transactions between Goods. Inform the internal movement between goods, which does not fit those already informed in the Records K230 and K235: finished production and consumption in the production process, respectively.
- Record K230 – Produced Items. Inform the production of product in process and finished.
- Record K235 – Consumed Inputs. Inform the consumption of merchandise in the production process, linked to the resulting product informed in the Record K230 - Items Produced.
- Record K250 - Industrialization performed by third parties - Produced Items. Inform the products that were industrialized by third parties and their amount.
- Record K255 - Industrialization in Third Parties - Inputs Consumed. Inform the amount of consumption of the input that was sent to be industrialized in third party, linked to the resulting product informed in the Record K250.
- Record K990 - Block closure K. Identify the Block K closure and inform the number of lines in the block.

This information, related to the control of the company's inventory, for Martins (2015), it will be restricted to the production process and the quantities of raw material, inputs, packaging, finished product, third party production, inputs consumed in this process, reclassification of products, inputs substituted in the process, among others.

According to Leão (2015) it is necessary to analyze and plan in detail the adequacy of the production management processes to the requirements of the tax authorities, to study all the requirements of Block K, to map every detail of the industrialization processes, outsourcing and storage, to evaluate the software that meet the requirements, to prepare and train your internal staff in the operation and information records, make tests to confirm that the information collected in the system corresponds to reality.

The integrated view of this obligation, for Fernandes (2015), contributes to an efficient tax management, which aims to not waste resources, since the inventory concentrates the company's greater strategic energy, by the decision to buy cheap or on account and sell on account or cash.

However, Alves (2015) points out that it is important to mention, in production order, all manufactured items and items consumed, with the respective quantities and dates, manufactured by the establishment itself or by third parties. It is imperative that the company system is implemented and parameterized to obtain this data.

According to Bompan (2015, p.12):

The movement of inventory adjustment, movement of internal consumption of inputs not appropriated to production orders, will not be carried in Block K, these movements must be carried in another block, because a fiscal note must be issued for these outputs.

This information will be made available by the taxpayer, in this way, they should be aware of its structure, since the tax authorities will be able to control the inventory in parallel to the company, making the companies slaves of what they inform.

Jesus (2015, p. 2) observes that:

The Federal Revenue will have recorded in the Block K of SPED Fiscal, the amounts produced and the inputs consumed in each intermediate material or finished product, being able, through this information, to project the inventory of raw material and finished product of the taxpayer, and the information of industrialization performed by third parties.

Due to the great complexity of this record, Martins (2015) observes that it is essential for companies a technological solution that has structure for the compliance with the legal obligation. They must record all operations, with a sheet for each species, brand, type and model of the merchandise, besides understanding the records of the block and visualizing how to serve them, based on the information in its operating system.

2.3 Penalties applicable to SPED

The delivery of Block K will be performed, accompanied by SPED ICMS / IPI, on the 25th day of the month subsequent to the calculation (Receita Federal, 2015).

Thus, if the term established by the Federal Revenue is not met, Law No. 12,873, of October 24, 2013, will be applied, establishes the following penalties: A taxable person who fails to comply with the accessory obligations required under art. 16 of Law No. 9,779, of January 19, 1999, or that to comply with any inaccuracies or omissions shall be required to comply with them or to provide clarification regarding them within the time limits stipulated by the Department of Federal Revenue of Brazil and shall be subject to the following fines as established by Law No. 12,873 of October 2013:

- a) for an extemporaneous presentation: R\$500.00 (five hundred reais) per calendar month or fraction, in relation to legal entities that are in the beginning of activity or that are immune or exempt or which, in the last statement presented, have reported presumed profit or Simple national; R\$1,500.00 (one thousand and five hundred reais) per calendar month or fraction, in relation to other legal entities; R\$100.00 (one hundred reais) per calendar month or fraction, in relation to individuals.
- b) for noncompliance with the Department of Federal Revenue of Brazil's order to comply with an ancillary obligation or to provide clarifications within the time limits stipulated by the tax authority: R\$500.00 (five hundred reais) per calendar month.
- c) for compliance with an ancillary obligation with inaccurate, incomplete or omitted information: 3%, not less than R\$100.00 (one hundred reais) of the value of commercial transactions or financial transactions, specific to the legal entity or third parties in respect of which is responsible for tax, in the case of information omitted, inaccurate or incomplete; 1.5%, not less than R\$50.00 (fifty reais) of the value of commercial transactions or financial transactions, specific to the individual or third parties for which it is responsible for tax, in the case of information omitted, inaccurate or incomplete.
- d) In the case of a legal entity opting for the Simples Nacional, the values and percentage will be reduced by 70% (seventy percent). The fine shall be reduced by half when the ancillary obligation is complied with before any officio procedure.

Joaquim (2015, p. 1) observes that:

Finally, Revenue served the clamor of entrepreneurs, professionals and class entities for the exorbitant collection that was previously of R\$5,000.00 per month or fraction for not delivering the SPED programs on time and not distinguishing the size of the companies and their capacity which are, in fact, selected by the tax authorities for collection purposes, for example for real profit purposes such as: banks, factoring, legal entities that enjoy tax incentives, billing in the previous calendar year, etc.

Care must be taken with the preparation and delivery of all SPED programs, since the Tax authorities already has electronic control systems to apply these penalties more efficiently.

2.4 Cost control and deployment costs

In order for the accounting cost to be implemented efficiently, internal realignment will be required in regard to changes in culture, as well as the support of all employees directly or indirectly linked to production. Therefore, any differences between the balances may be justified;

otherwise it will be configured as tax evasion and will suffer the penalties, according to Law No. 12.873, of October 24, 2013, brought by this new reality.

In an environment of new accounting standards and electronic inspection and control, taxpayers should perform a detailed work of reviewing the cost structure and configuration of the enterprise management system - ERP and fiscal management (Rocha, 2012, p. 7).

Responsibility for the information generated by Cost Accounting is not exclusive to the Accountant. It involves tax professionals, costs, and other areas directly or indirectly linked to production.

With so much information passed on by taxpayers, the Tax authorities will be able to perform the quantitative cross-checking of the balances verified electronically by the SPED with those informed by the companies, through the inventory.

The information for Block K in the SPED Fiscal file does not involve monetary amounts, only the quantities of the products

Thus, for Jesus (2015), this control is aimed at eradicating any differences in the balances, if not justified, which may constitute fiscal evasion, contribute to the extinction of the practice of a mirrored, sidewalk, dubbed invoice or half invoice, besides the manipulation of the quantities of inventories during the physical inventory.

Although the tax authorities require detailed information in their favor, it is a fact that organizations indirectly also benefit from the demands on cost controls. The simple fact of being able to measure the cost of the productive process allows the organizations to draw new strategies and to look for new markets in order to improve their performance.

However, this deployment process still has a factor that must be analyzed with great care. According to Passos (2010), one of the main criticisms of the deployment of SPED is precisely the costs for its deployment and the adjustment to the new rules established by this system. The organizations are cautious with regard to the investments made, since, in the short term, only the government benefits from this system.

Despite this, the insertion of SPED is still very recent in organizations. More recent still is Block K, whose implantation is still in the beginning. It will be during the beginning of the 2020s that its consolidation can be better measured and analyzed comparatively, since then the actual deployment costs will be known. During this period, it will also be possible to identify the first benefits that Block K will bring to companies.

2.5 Control, organization and adjustment of information to Block K

In the last decades the control and storage of information has become a highly sophisticated technology. They provide a diversity of solutions for the protection, security and optimization of digital information (Somasundaram & Shrivastava, 2011). Combined with this technology, Block K appears as a control tool, both for organizations and for the tax authorities. It can not be seen merely as an ancillary obligation to be filled in order to avoid administrative fines, but rather as a demand for the integrated vision of the whole group involved.

The creation of strategies, formalized through a well-structured planning, is a process that takes into account the strengths and weaknesses of organizations, as well as the threats and opportunities of the environment, to produce and articulate the results, establishing objectives, strategies and actions in the form of an integrated system of decisions that make possible an increase in business competitiveness (Cruz, Librelotto, Ferrolli, Bonatti & Zanin, 1998).

In this sense, information systems should be distinguished from the strategic level to senior managers, who focus on the problems of decision making. These first can be used by all levels of the organization and are still of greater reach and depth than other classes of systems.

For Bompan (2015), responsibility is shared among the production planning team, the accounting team, specifically linked to costs, and the tax, fiscal and legal team. However, for Gomes (2014), in the face of the opening of production secrets, companies will be directly impacted by the need to improve quality in the control of inventories and production. Absence or lack of quality in these controls may expose companies to questions or even assessments by the tax authorities.

For Jesus (2015, p. 1):

The industrial production process is not always executed on the basis of production order, some products by their characteristics have a continuous flow of production and others are long lasting, sometimes exceed the fiscal year, others are produced for inventories and remain unchanged, others are produced to order with technical specifications defined by customers.

Due to this vast productive chain of industries, Gomes (2014) emphasizes that the healthiest measure is to have the assistance of experienced and committed professionals to analyze and review the data collected, in order to avoid incoherence in the information passed to the Tax authorities through Block K of the SPED Fiscal, avoiding fiscal action.

Normative Instruction No. 86/2001 of the Department of Federal Revenue provides that legal entities that use electronic data processing systems to record business and economic or financial activities, bookkeeping books or prepare documents of an accounting or tax nature, are obliged to maintain, at the disposal of the SRF, the respective digital archives and systems, for the decadential period established in the tax legislation.

In order to meet IN-86, companies must be able to deliver the files requested by the inspection within the requested term.

For Fernandes (2015, p. 1):

Because the quantity and diversity of files is large and the delivery time is very short, the company should preferably prepare the files in advance, that is, leave the files prepared, and properly validated, before a possible inspection.

In order for the company to be sure that its files are 100% correct and to the required specifications, Bompan (2015) points out that there is a need to perform a series of validation tests before they are delivered for inspection. These tests should be done well in advance so that there is enough time to make any corrections.

In the same scenario, Gomes (2014) argues that the company's system must have a program to generate the files that can transform the data in the format required by the legislation, so that they can then be validated, that is, to meet IN- 86 the company must have trained employees and invest in a suitable operating system to deliver the files requested by the inspection within the requested term, to avoid problems with the tax authorities and manage the company effectively.

3 METHODOLOGY

The methodology aims to capture and analyze the characteristics of a set of basic rules that seeks to develop observable evidence in order to obtain, organize, systematize and produce knowledge. According to Gil (2010, p.261), methodology "is the organization of parts or elements that forms a whole".

The approach to the problem is characterized qualitatively. For Richardson (1999), this methodology differs in both the forms of information collection and its treatment, through content analysis techniques, from the simplest to the most complex.

The research is also characterized as relational descriptive. Cooper and Schindler (2011) point out that, through the descriptive research, it is sought to identify the frequency with which a certain phenomenon occurs, the relation and connection that it has with others, besides its nature and characteristics. Researches of this nature have the characteristic of observing, recording, analyzing and correlating facts or phenomena without manipulating them (Cooper & Schindler, 2011).

From the point of view of technical procedures, research is characterized as a collection, For this, the tool used to collect data in this study was a structured questionnaire, considering that it is one of the most important techniques for obtaining data in social researches (Gil, 2010). The author adds that:

A questionnaire can be defined as the investigative technique composed of a greater or lesser number of questions presented in writing to the people, aiming at the knowledge of opinions, beliefs, feelings, interests, expectations, situations experienced, etc. (Gil, 2010, p.125).

The questionnaires were sent via e-mail to 6 companies, to the care of professionals working in the tax department. The questionnaire was composed of 14 questions, 3 open and 11 closed questions. For Gil (2010), in the open questions the interviewees talk about their own opinions, while in the closed ones they respond based on a list of alternatives previously offered.

After data collection was performed by means of questionnaires, bibliographical review of the topics related to the research, a condensation of data extracted from the summary of answers was performed. According to Marconi (2009), it is through the data analysis that is the details resulting from the statistical work, with the purpose of searching the answers to the questions of the study, as well as clarifying the necessary relationships between the data obtained.

Data analysis was performed using a comparative method, defined as "the comparison of a number of organizations in order to establish relationships among their characteristics" (Gil, 2010, p. 18).

Thus, the next section presents the analyzes performed in the study as well as the main results regarding the perception of respondents about the deployment of Block K in organizations.

4 ANALYSIS OF RESULTS

The questionnaire was designed with intuitive and practical questions for easy-to-understand answers. Additionally, it was found that most had e-mail, which defined the form of communication, both sending and receiving the questionnaires. Thus, it began by questioning whether the respondent is aware of the need to implement Block K in the Public Digital Bookkeeping System - ICMS/IPI, as shown in Table 1.

Table 1

The company is aware of the obligation to present Block K

Option	Aware of the obligation to present Block K		Compliance with term for presentation	
	Interviewees	Frequency	Interviewees	Frequency
Yes	5	100%	4	80%
No	0	0%	1	20%
TOTAL	5	100%	5	100%

Note. Source: Research Data.

It can be seen in Table 1 that all respondents are already aware of the mandatory presentation of Block K. At the same time, it was questioned whether the company is organizing itself to meet the terms established by the legislation. As shown in Table 1, it is verified that 20% of the respondents will not be able to meet the requirement to present Block K within the term, however, the majority, or 80% answered that they will be able to comply with this requirement.

Among the 5 companies interviewed, 40% are classified as industrial establishments classified in divisions 10 to 32 of the CNAE (manufacturing industries), belonging to the company with annual billing equal to or greater than R\$78,000,000.00. It was mandatory as of January 1, 2017. 60% are classified for other industrial establishments and equated to industrial, as well as wholesale establishments classified in groups 462 to 469 of the CNAE, with mandatory starting on January 1, 2018.

Table 2
Classification in which the company fits

Classification of the Company	Interviewees	Frequency
Industrial establishments classified in divisions 10 to 32 of the CNAE (manufacturing industries) belonging to the company with annual billing equal to or greater than R\$300,000,000.00;	0	0%
Industrial establishments of company authorized to the Special Customs Regime of Industrial Warehouse under Computerized Control (Recof) or to another alternative regime;	0	0%
Industrial establishments classified in divisions 10 to 32 of the CNAE (manufacturing industries) belonging to the company with annual billing equal to or greater than R\$78,000,000.00;	2	40%
Other industrial establishments, Wholesale establishments classified in groups 462 to 469 of the CNAE	3	60%

Note. Source: Research Data.

The results are presented in this form because the organizations do not characterize themselves as being large.

Next, the professionals were asked if the operating system they use in the production and inventory control processes is prepared to present the required information in the Block K records. The results are shown in Table 3.

Table 3
Adjustment of the ERP system to Block K

	Interviewees	Frequency
Yes	4	80%
No	1	20%

Note. Source: Research Data.

Among the respondents, only one had a system that does not meet the requirements of Block K, that is, that 80% of respondents state that the systems used to control inventory guarantee the support required for the delivery of the obligation.

From the point of view of most companies, information systems are now considered as a strategic resource for companies, and consequently seek and manage information, and thus guarantee support for decision making.

Regarding the respondent who said that his system does not have the capacity to assist them in the management of the company, it is emphasized that this data is due to the fact that it is a family business and they do not see at that moment the acquisition of an operating system as an essential instrument, because they say they have their own means of control.

It was questioned if the volume of information added with the record of Block K may cause difficulties in the generation of the file for transmission to the Federal Revenue. All answered that the details required for the presentation are many and that the difficulties are inevitable.

Respondents also point out that the difficulties occur due to major modifications and forms of interpretation, since, for the most part, laws are exposed to users, but their functionality or applicability is not detailed. Time for adaptation is a major villain for completion Block K. It corroborates with Alves (2015) that the need to measure Production by Production Orders can make the process difficult, since the adjustments of what came doing so far are very labor intensive and most companies left to adjust themselves at the last moment. This has generated disorders.

Through the research, it was also verified that the professionals do not believe that this new system gives them less bureaucracy and reduce the workload. On the contrary, they emphasized that in the first moment there will be a considerable increase of work due to the requirements and, as the intersection of information is increasingly consistent, the attention tends to be more strongly demanded.

The second respondent stands out:

It is a new challenge that must be complied with, giving them information and adapting their systems according to the required layout. The same can be said about the bureaucracy, because it will not diminish in the beginning, because, even if everything is digitized, it is still necessary to hold a conference of all the data and information that must be passed on to the Tax authorities.

When asked whether to meet the new rules of Block K are using specialized company advice, to support employees in order to meet the needs and priorities of the company in relation to the requirement, all pointed out that it is still early for this, and opted to perform the process of adjustment initially with tools and own resources. However, what concerns organizations and converges to those factors pointed out by Bompan (2015) and Gomes (2014) is the exhibition of production secrets. This factor should still be extensively discussed internally, so that such information is not made public with the deployment of Block K.

The seventh questioning sought to identify whether the employees were provided training targeted to the use of the operating systems of the internal processes for the correct completion of the product technical data, the losses occurred in the production process, the production orders, the consumed inputs and the quantity produced, including industrialization, mandatory data to be presented in Block K. The results are shown in Table 4.

Table 4

Providing training to employees targeted to the use of the operating systems of the internal processes for the correct completion of the product technical data

	Interviewees	Frequency
Yes	4	80%
No	1	20%

Note. Source: Research Data.

It is verified that 80% provide the use of automated technological solutions to improve all the processes that involve the team, considering the immense amount of information and the data to be completed.

For these respondents, the training targeted to the use of technological solutions that aim to give greater agility and safety to the internal processes, besides guaranteeing the updating of the professionals, also favor the leveling of the knowledge of the team on the treated topic. They facilitate common understanding and the adoption of working standards.

The respondents point out that the method used was the qualification of employees through specific training courses. In this context, the updating of professionals has become a basic necessity, in order to allow employees to act in an active and safe, without failures, in order to minimize impacts and risks, as well as guarantee adherence to new mandatory processes.

Companies unanimously believe that it is essential to invest in updating and training their employees to ensure the formation of high-performance teams that need prior preparation to comply with the new rules in a correct way, as well as ensuring image and reputation building from the company.

Thus, it was questioned whether there is the use of the company's internal communication channels, in order to keep employees updated, such as distribution of relevant materials, articles and news on the topic, in an ongoing process of learning. The results are shown in Table 5.

Table 5

Use of the company's internal communication channels

	Interviewees	Frequency
Yes	3	60%
No	2	40%

Note. Source: Research Data.

It can be noted that, for 60% of the interviewees, it is interesting to use the company's internal communication channels, to keep employees updated, with the distribution of materials, articles, and relevant news, which favors the creation of a culture focused on professional development. According to Table 5, 40% of companies do not use training and internal communication.

It was then questioned whether there had been any contracting of third party services in order to meet Block K. The result can be seen in Figure 2.

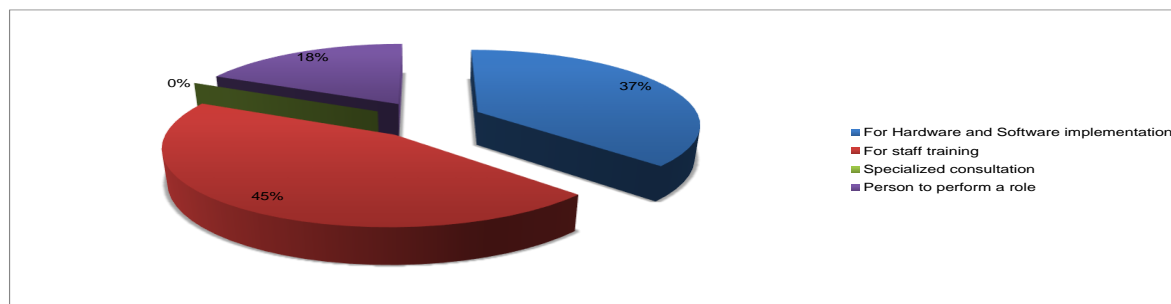


Figure 2. Contracting third-party services

Source: Research Data.

It can be noted that more frequently than the contracting for the deployment of training of personnel that totaled a percentage of 45%. For 37% of the interviewees, the contracting of Hardware and Software deployment was of greater necessity. 18% of the respondents described that it is necessary to hire people to perform the function. In this questioning the respondent had the possibility to mark more than one alternative.

In the sequence, it was argued that they pointed out the difficulties encountered in the deployment of Block K regarding inventory control. Likewise, respondents could point to more than one alternative. The results are shown in Table 6.

Table 6

Difficulties encountered for the deployment of Block K regarding inventory control

	Interviewees	Frequency
Mapping Inventory Movements	5	27%
Softwares adjustment	4	21%
Existing transactions with third parties	2	10%
Company culture in relation to a committed team	2	10%
Review of goods and products register	5	27%
Suitable systems to meet SPED requirements.	1	5%

Note. Source: Research Data.

Based on the data collected by the questionnaire, it can be verified that the mapping of the productive process, which includes the movement of the inventory and the losses or breaks of the products, revision of the register of the goods and products and the adjustment of the software of inventory control, as to the purchase and sale of products, are the greatest difficulties that companies have had, or have, for the deployment of Block K.

This is related to the complexity that organizations have in relation to the productive process and that, in fact, contributes to difficult the correct presentation of the data to the federal and inspection bodies. The results are in line with the assumptions presented by Leão (2015) and Alves (2015), who propose the need for planning regarding processes and business organization. Based on the detailing of these processes, it is possible to order the internal actions that will culminate in the good performance for the deployment of this tool.

Finally, it was sought to identify by open question the existence of difficulties encountered, in addition to those cited. 20% of the respondents answered that they are not facing difficulty regarding the questioned situation.

Another 60% answered that one of the main difficulties they are facing is the lack of information and training by the inspection bodies regarding the execution of the procedures required by Block K.

They also pointed out that the change in process ends up being one of the main difficulties encountered. The other 20% of respondents answered that the difficulty is related to the financial situation of the company, due to the lack of resources provided to implement this new process, as well as to the deployment of suitable software to proceed with the process required by Block K.

With regard to the benefits brought about by this requirement, it was verified that 80% of the respondents state that there are already positive impacts, mainly on the part of internal controls, such as inventory control.

The third respondent points out that:

Adjustments have mainly taken place in the inventory part, in the typing of the quantity of products, invoice and taxation, if the user does not correctly register the system will accuse error, [...] today the thing is more loving, with this it is sought and it is necessary to have a good and effective control.

The remaining 20% of the respondents stated that they had not had any kind of benefit with the deployment of Block K. They affirm that the company already had internal control over the movement of the inventory.

It can be noted, in this context, that the results diverge, in part, from the studies of Fernandes (2015) and Jesus (2015). Both point out the deployment of Block K as a tool that can contribute to tax management in organizations. Thus, despite allowing greater control of taxes, due to the need for detail, the possibility of tax savings can not be seen in its deployment.

This section presented the data collected in this research, as well as its tabulation and analysis. The following section addresses the study's findings and recommendations for future studies.

5 CONCLUSIONS

In the current scenario it is clear that the technology guides and it performs great changes. And these required in companies of the most varied areas almost instant improvement.

This study aimed to identify the adjustments required for the deployment of Block K in the SPED Fiscal in companies. For this, it was investigated through questionnaires applied to the person responsible for the fiscal sector of each company, which composes the research sample. Questionnaires were sent by e-mail to six organizations. Of these five returned with the instrument fully answered.

The companies noticed difficulties in the deployment of Block K in SPED. These difficulties stand out, for example, problems with the internal system, configuration failures, incomplete registers and lack of knowledge to work with SPED. The support to overcome these difficulties was found in training courses

It was verified that the mapping of the productive process and the inventory movements were pointed out as the main difficulty. This difficulty is directly linked to inventory control, which in many cases is not done in an orderly manner. Another important factor to be highlighted is the review of the register of goods and products. This event is often not efficient and accurate. It entails the counting error and, consequently, difficulty in performing the delivery of the data to Block K.

In the process of deployment companies needed to invest mainly in training of the personnel involved and in technology, business management software. Thus, it is inferred that Block K brought greater need for evolution and adjustment to new requirements and companies needed to invest in knowledge and technology, which are the basis for the evolution.

Systems must be prepared and able to generate the information at the level of detail of Block K and this information must be generated safely. Those responsible for the area must run against time so that the information can be transmitted consistently and be consistent with the company's balance sheet figures. A good management system will certainly help to make this control, companies will have more accurate information about their production, and will, in fact, know the costs of their production processes.

The perception of the responsible for the deployment of the project was decisive in order to be successful in the process of deployment and adjustment to Block K. It is possible to note prominence in the existing database, internal controls and training of the employees involved in the process. It can be noted with this the importance of working with internal controls, investing in infrastructure, improving the existing database in the company.

Other highlights are investments in information technology and operating system, as well as improving and professionalizing the team involved. It can be noted the importance that the interviewees gave in investing in the systematization of the company with investments in internal controls and with the intention of forming a consistent and reliable database. After the formation and maintenance of this secure database, the company will be able to succeed in the deployment of Block K, in addition to enjoying this formed base, for the sake of its performance.

It is concluded, even considering the difficulties listed for the deployment of Block K, that the system brings benefits that positively impact the management of companies, as it strengthens the system of internal controls, and provides greater reliability in the information generated. This result reinforces the importance of the company is improving to the most by investing in knowledge and technology, to be prepared for evolution.

Block K refers to working with prevention and control of losses from the most diverse origins, made possible by the lack of more rigorous control. The cost of this adjustment and the deployment of this obligation will be smaller if compared to the benefits of the organization of the company, thus providing a control tool.

Block K should be seen as a business opportunity and no longer seen as a new obligation imposed by the tax authorities for companies.

As limitations of the study it is highlighted that, due to the tax diversity applicable to the states, the results can not be generalized. Another limitation is the number of respondents, which can generate some distortions in results and analyzes.

It is recommended, for future works, observed the results obtained, that research in this area be continuous. Thus, they present as suggestions for future works focusing on Block K:

- Reapply the questionnaire into a larger sample;
- Conduct a study as soon as all companies are fitted in Block K;
- Conduct a study on the adjustment and compatibility of the information systems regarding the deployment of Block K;
- Conduct a study to verify the benefits that SPED has brought to companies.

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